

AD 2434

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995



ENROLLED

Com. Sub. for
HOUSE BILL No. 2434

(By Delegates Riggs, Trump, Lynch, & Starnes)



Passed MARCH 11, 1995

In Effect 90 days from Passage



ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 2434

(BY DELEGATES RIGGS, TRUMP, LINCH AND STATON)

[Passed March 11, 1995; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to including real property designated as "wetlands" in the definition of "farm" which is Class II property for tax and levy purposes.

Be it enacted by the Legislature of West Virginia:

That section three, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-3. Definitions.

1 For the purpose of giving effect to the "Tax
2 Limitations Amendment" this chapter shall be interpreted
3 in accordance with the following definitions, unless the
4 context clearly requires a different meaning:

5 "Owner" means the person who is possessed of the
6 freehold, whether in fee or for life. A person seized or

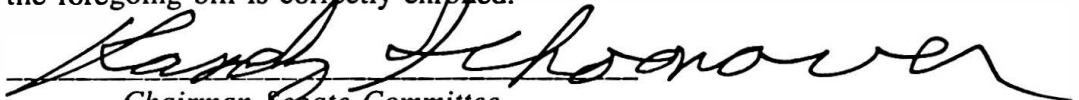
7 entitled in fee subject to a mortgage or deed of trust
8 securing a debt or liability is deemed the owner until the
9 mortgagee or trustee takes possession, after which such
10 mortgagee or trustee shall be deemed the owner. A
11 person who has an equitable estate of freehold, or is a
12 purchaser of a freehold estate who is in possession before
13 transfer of legal title is also deemed the owner.

14 "Used and occupied by the owner thereof exclusively
15 for residential purpose" means actual habitation by the
16 owner of all or a portion of a parcel of real property as a
17 place of abode to the exclusion of any commercial use. If
18 a license is required for an activity on the premises or if an
19 activity is conducted thereon which involves the use of
20 equipment of a character not commonly employed solely
21 for domestic as distinguished from commercial purposes,
22 the use may not be construed to be exclusively residential.

23 "Farm" means a tract or contiguous tracts of land used
24 for agriculture, horticulture or grazing and includes all
25 real property designated as "wetlands" by the United States
26 army corps of engineers or the United States fish and
27 wildlife service.

28 "Occupied and cultivated" means subjected as a unit
29 to farm purposes, whether used for habitation or not, and
30 although parts may be lying fallow, in timber or in
31 wastelands.

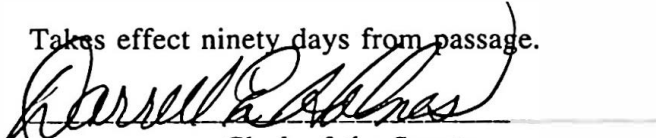
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee



Chairman House Committee


Originating in the House.

Takes effect ninety days from passage.


Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within _____ this the _____
day of _____, 1995.

Governor



PRESENTED TO THE

GOVERNOR

Date 3/31/95

Time 2:31 pm